

**David A. Vaudt, CPA
Auditor of State**

**Warren G. Jenkins, CPA
Chief Deputy**

**Administration and Regulation
Appropriations Subcommittee
February 3, 2005**

OFFICE OF AUDITOR OF STATE

Auditor of State – David A. Vaudt, CPA
Chief Deputy – Warren G. Jenkins, CPA

Administration Division ----- Deputy - Judy Vander Linden, CPA

Responsible for general management of the office, which includes fiscal management, personnel, data processing, and audit report printing.

Financial Audit Division ----- Deputy - Andrew Nielsen, CPA

Responsible for conducting annual audits of Iowa’s Comprehensive Annual Financial Report and its Single Audit Report, all state departments and agencies, as well as audits of counties, cities, school districts, and other governmental subdivisions as requested.

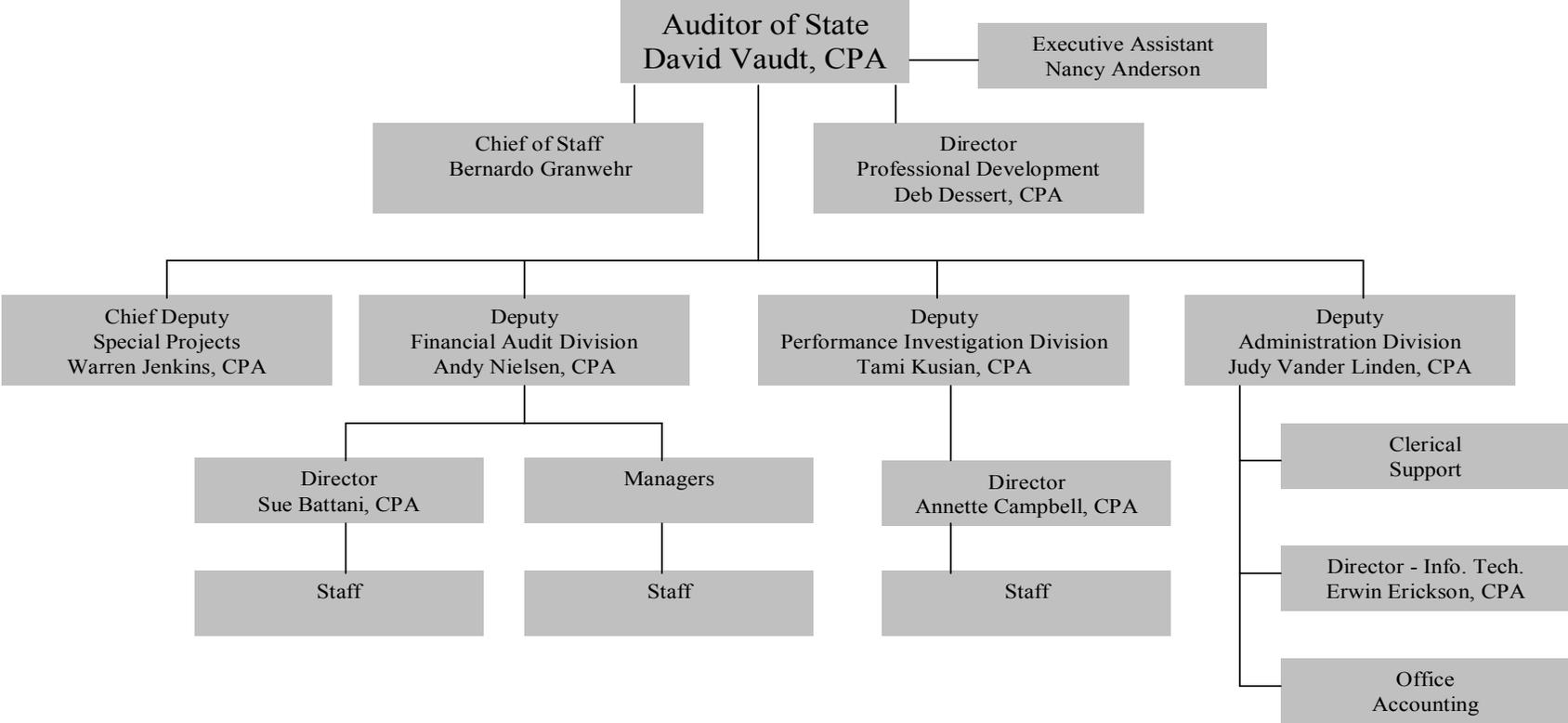
Performance Investigation Division ----- Deputy - Tami Kusian, CPA

Responsible for conducting performance audits of state agencies and the programs they administer. The division also conducts special studies assigned by the Auditor of State or requested by the legislature.

FTE

	FY2001	FY2002	FY2003	FY2004	Estimated FY2005	Request FY2006
Audit	89.60	89.20	84.60	85.79	85.40	85.50
IT	5.00	5.00	5.00	5.00	5.00	5.00
Clerical	12.05	10.33	10.39	10.53	10.00	10.00
MGT	5.00	5.00	5.00	5.00	5.00	5.00
Total	111.65	109.53	104.99	106.32	105.40	105.50

ORGANIZATIONAL CHART



Resources

➤ **Local governments in accordance with Chapter 11.6**

➤ **State agencies in accordance with Chapter 11.5B**

- Department of Commerce
- Department of Human Services
- Department of Public Health
- State Board of Regents
- Department of Agriculture and Land Stewardship
- Iowa Veterans Home
- Department of Education
- Department of Natural Resources
- Offices of the Clerks of District Court of the Judicial Branch
- Iowa Public Employees' Retirement System
- Federal Financial Assistance
- Department of Administrative Services

➤ **Audit costs paid from appropriation**

- Sheep and Wool Promotion Board
- Iowa State Fair
- Corn Promotion Board
- Soybean Promotion Board
- Turkey Marketing Council
- Egg Council
- Attorney General
- Auditor of State
- Department for the Blind
- Ethics and Campaign Disclosure Board
- Civil Rights Commission
- Department of Corrections
- Department of Cultural Affairs
- Department of Economic Development
- College Student Aid Commission
- Iowa Public Television
- Department of Elder Affairs
- ICN
- Governor's Office
- Department of Human Rights
- Department of Inspections and Appeals
- Judicial Department
- Judicial Retirement System
- Law Enforcement Academy
- Legislature
- Department of Management
- Parole Board
- Peace Officers' Retirement System
- Public Employment Relations Board
- Department of Public Defense
- Department of Public Safety
- Department of Revenue
- Secretary of State
- Office of State/Federal Relations
- Governor's Substance Abuse Coordinator
- State Appeal Board
- State Executive Council
- Treasurer of State
- Underground Storage Tank Board
- Uniform State Laws Commission
- Judicial Districts
- Iowa Centennial Memorial Foundation

AUDIT HOURS

	FY2001		FY2002		FY2003		FY2004		Budget FY2005		Request FY2006	
Filing Fee	6,144	4%	5,528	4%	4,601	3%	5,188	3%	5,710	4%	5,710	4%
Local	40,733	27%	41,511	28%	42,606	29%	46,611	31%	44,271	30%	44,271	30%
State Billed	72,479	47%	74,137	50%	74,110	50%	73,285	48%	79,677	53%	79,677	53%
Appropriated	33,311	22%	27,642	19%	26,288	18%	26,793	18%	19,601	13%	19,852	13%
Audit Hours	152,667	100%	148,818	100%	147,604	100%	151,877	100%	149,259	100%	149,510	100%

FINANCIAL SUMMARY

	ACTUAL FY2001	ACTUAL FY2002	ACTUAL FY2003	ACTUAL FY2004	BUDGET FY2005	REQUEST FY2006
RESOURCES:						
Balance Forward	\$ 124,188	\$ 67,322	\$ 76,800	\$ 100,303	\$ 137,635	\$ 114,497
Appropriation	\$ 1,399,414	\$ 1,185,088	\$ 1,052,565	\$ 1,147,676	\$ 1,172,208	\$ 1,202,690
Audit Billings	\$ 5,211,734	\$ 5,793,119	\$ 6,143,380	\$ 6,549,449	\$ 6,759,786	\$ 7,027,981
Filing Fees	\$ 324,150	\$ 327,725	\$ 342,225	\$ 386,250	\$ 370,000	\$ 370,000
Other	\$ 20,587	\$ 8,989	\$ 29,952	\$ 22,039	\$ 8,500	\$ 8,500
Total Resources	\$ 7,080,073	\$ 7,382,243	\$ 7,644,922	\$ 8,205,717	\$ 8,448,129	\$ 8,723,668

DISPOSITION OF RESOURCES:

Personal Services	\$ 6,217,000	\$ 6,624,798	\$ 6,706,845	\$ 7,171,719	\$ 7,396,956	\$ 7,684,411
Travel & Subsistence	\$ 369,894	\$ 345,548	\$ 347,948	\$ 346,555	\$ 363,425	\$ 367,625
Contractual services	\$ 138,858	\$ 159,726	\$ 203,618	\$ 205,853	\$ 312,219	\$ 304,547
Other	\$ 286,999	\$ 175,371	\$ 286,208	\$ 343,955	\$ 261,032	\$ 287,332
Balance Forward	\$ 67,322	\$ 76,800	\$ 100,303	\$ 137,635	\$ 114,497	\$ 79,753
Total Disposition of Resources	\$ 7,080,073	\$ 7,382,243	\$ 7,644,922	\$ 8,205,717	\$ 8,448,129	\$ 8,723,668

Appropriation

(In Thousands)

